

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Tri-County School Corp (8535)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$2,706,470	\$2,700,927	\$2,444,691	\$2,531,079	-1.7%	3.5%
Group Health Insurance	222	\$506,564	\$498,860	\$486,959	\$497,047	-0.5%	2.1%
Non - Certified Salaries	120	\$402,836	\$444,770	\$479,606	\$495,954	5.3%	3.4%
Computer Hardware	741	\$234,163	\$333,268	\$195,576	\$217,876	-1.8%	11.4%
Social Security Certified	212	\$199,282	\$198,381	\$176,871	\$180,848	-2.4%	2.2%
Teacher Retirement Fund, After 7-1-95	216	\$148,368	\$161,893	\$165,799	\$179,104	4.8%	8.0%
Content	747	\$51,062	\$58,105	\$60,518	\$78,517	11.4%	29.7%
Operational Supplies	611	\$73,279	\$53,447	\$82,903	\$64,780	-3.0%	-21.9%
Textbooks	630	\$65,890	\$19,945	\$67,669	\$63,440	-0.9%	-6.2%
Connectivity	744	\$13,596	\$17,186	\$36,238	\$62,313	46.3%	72.0%
Public Employees Retirement Fund	214	\$37,939	\$43,678	\$49,337	\$54,379	9.4%	10.2%
Social Security Noncertified	211	\$26,898	\$29,990	\$32,575	\$33,272	5.5%	2.1%
Transfer Tuition to Private Sources	563	\$0	\$0	\$34,584	\$30,311	NA	-12.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$30,749	\$30,054	\$30,393	\$29,520	-1.0%	-2.9%
Workers Compensation Insurance	225	\$31,908	\$38,655	\$24,915	\$26,340	-4.7%	5.7%
Instructional Programs Improvement Services	312	\$39,237	\$41,696	\$44,922	\$25,243	-10.4%	-43.8%
Pre-2008 Object Code - Temporary Salaries	130	\$18,647	\$40,419	\$27,334	\$23,625	6.1%	-13.6%
Licensed Employees	135	\$34,429	\$34,672	\$23,732	\$23,310	-9.3%	-1.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$37,826	\$34,279	\$24,477	\$22,569	-12.1%	-7.8%
Repairs and Maintenance Services	430	\$10,544	\$10,291	\$19,250	\$22,095	20.3%	14.8%
Transfer Tuition to Ed. Service Agencies Within State	564	\$13,750	\$22,000	\$5,500	\$22,000	12.5%	300.0%
Other Employee Benefits	241 - 290	\$18,483	\$21,099	\$59,382	\$21,887	4.3%	-63.1%
Library Books	640	\$10,170	\$12,643	\$12,115	\$17,997	15.3%	48.5%
Instruction Services	311	\$7,010	\$20,750	\$16,641	\$14,839	20.6%	-10.8%
Equipment	730	\$4,979	\$1,166	\$68,229	\$12,530	26.0%	-81.6%
Transfer Tuition to Other School Corps Within State	561	\$31,860	\$33,638	\$30,995	\$12,418	-21.0%	-59.9%
Unemployment Insurance	230	\$8,018	\$286	\$1,631	\$10,841	7.8%	564.7%
Other Group Insurance Authorized by Statute	224	\$9,876	\$9,535	\$8,874	\$8,562	-3.5%	-3.5%
Travel	580	\$5,526	\$8,016	\$5,124	\$7,604	8.3%	48.4%
Group Life Insurance	221	\$5,640	\$5,769	\$6,517	\$6,510	3.7%	-0.1%
Nonlicensed Employees	136	\$6,546	\$7,346	\$6,974	\$4,228	-10.4%	-39.4%
Awards	875	\$885	\$785	\$1,295	\$2,527	30.0%	95.2%
Periodicals	650	\$1,551	\$3,014	\$2,634	\$2,397	11.5%	-9.0%
Other Professional and Technical Services	319	\$3,005	\$8,557	\$0	\$1,520	-15.7%	NA
Distance Learning Equipment	742	\$348,281	\$104,034	\$12,771	\$1,410	-74.8%	-89.0%
Other Technology Hardware	746	\$16,586	\$28,241	\$7,048	\$1,224	-47.9%	-82.6%
Other Purchased Services	593	\$1,808	\$1,000	\$1,000	\$1,200	-9.7%	20.0%
Telecommunications Equipment	745	\$0	\$9,780	\$0	\$400	NA	NA
Other Supplies and Materials	615, 660 - 689	\$1,490	\$0	\$442	\$0	-100.0%	-100.0%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Tri-County School Corp (8535)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Wireless Equipment	743	\$55,020	\$0	\$0	\$0	-100.0%	NA
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$0	\$67,613	\$0	\$0	NA	NA
Printing and Binding	550	\$0	\$0	\$155	\$0	NA	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$5,220,170</b>	<b>\$5,155,788</b>	<b>\$4,755,675</b>	<b>\$4,811,714</b>	<b>-2.0%</b>	<b>1.2%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$423,939	\$487,651	\$459,407	\$456,098	1.8%	-0.7%
Non - Certified Salaries	120	\$115,671	\$124,528	\$125,325	\$126,406	2.2%	0.9%
Group Health Insurance	222	\$48,639	\$42,717	\$40,817	\$39,113	-5.3%	-4.2%
Instruction Services	311	\$56	\$0	\$0	\$39,086	414.8%	NA
Teacher Retirement Fund, After 7-1-95	216	\$33,988	\$40,980	\$37,485	\$36,758	2.0%	-1.9%
Social Security Certified	212	\$28,367	\$32,074	\$29,897	\$29,197	0.7%	-2.3%
Public Employees Retirement Fund	214	\$10,407	\$11,060	\$12,231	\$14,128	7.9%	15.5%
Social Security Noncertified	211	\$8,051	\$8,880	\$9,625	\$9,602	4.5%	-0.2%
Other Employee Benefits	241 - 290	\$5,036	\$5,782	\$6,911	\$5,683	3.1%	-17.8%
Travel	580	\$7,885	\$3,089	\$8,293	\$4,768	-11.8%	-42.5%
Postage and Postage Machine Rental	532	\$2,327	\$2,841	\$2,727	\$4,475	17.8%	64.1%
Pupil Services	313	\$3,452	\$3,840	\$3,426	\$3,551	0.7%	3.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,952	\$2,921	\$3,075	\$3,180	1.9%	3.4%
Other Professional and Technical Services	319	\$1,259	\$1,656	\$1,476	\$2,001	12.3%	35.6%
Operational Supplies	611	\$186	\$1,153	\$2,046	\$1,963	80.1%	-4.1%
Other Group Insurance Authorized by Statute	224	\$1,644	\$1,871	\$1,737	\$1,793	2.2%	3.2%
Nonlicensed Employees	136	\$2,218	\$2,900	\$2,083	\$1,507	-9.2%	-27.7%
Group Life Insurance	221	\$971	\$1,071	\$1,205	\$1,271	7.0%	5.5%
Equipment	730	\$937	\$918	\$498	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$1,000	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$697,984</b>	<b>\$775,931</b>	<b>\$749,266</b>	<b>\$780,580</b>	<b>2.8%</b>	<b>4.2%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$570,461	\$606,352	\$615,014	\$622,059	2.2%	1.1%
Student Transportation Services	510	\$350,441	\$358,109	\$363,317	\$357,124	0.5%	-1.7%
Light and Power - Other Than Heating and Cooling	625	\$247,260	\$249,435	\$274,610	\$284,116	3.5%	3.5%
Food Purchases	614	\$175,113	\$208,795	\$197,054	\$201,133	3.5%	2.1%
Certified Salaries	110	\$225,399	\$237,082	\$233,119	\$196,193	-3.4%	-15.8%
Repairs and Maintenance Services	430	\$158,484	\$179,037	\$178,318	\$179,427	3.2%	0.6%
Severance/Early Retirement Pay	213	\$144,038	\$145,903	\$360,657	\$169,414	4.1%	-53.0%
Group Health Insurance	222	\$127,398	\$105,999	\$117,228	\$115,695	-2.4%	-1.3%
Vehicles	731	\$89,066	\$80,900	\$0	\$91,959	0.8%	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Tri-County School Corp (8535)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Heating and Cooling for Buildings - Gas	622	\$75,843	\$63,304	\$99,072	\$82,858	2.2%	-16.4%
Operational Supplies	611	\$49,854	\$67,124	\$75,309	\$69,255	8.6%	-8.0%
Insurance	520	\$62,636	\$71,356	\$68,783	\$68,788	2.4%	0.0%
Public Employees Retirement Fund	214	\$46,419	\$52,279	\$59,320	\$59,822	6.5%	0.8%
Social Security Noncertified	211	\$44,334	\$46,134	\$47,465	\$46,078	1.0%	-2.9%
Gasoline and Lubricants	613	\$46,102	\$44,228	\$44,646	\$37,574	-5.0%	-15.8%
Social Security Certified	212	\$18,502	\$20,243	\$23,027	\$21,602	3.9%	-6.2%
Travel	580	\$22,360	\$24,651	\$18,452	\$19,642	-3.2%	6.4%
Nonlicensed Employees	136	\$20,996	\$17,607	\$18,107	\$16,892	-5.3%	-6.7%
Teacher Retirement Fund, After 7-1-95	216	\$2,662	\$3,706	\$7,668	\$16,688	58.2%	117.6%
Water and Sewage	411	\$13,174	\$13,946	\$13,827	\$16,088	5.1%	16.4%
Miscellaneous Objects	876 - 899	\$1,133	\$5,105	\$9,640	\$15,465	92.2%	60.4%
Other Employee Benefits	241 - 290	\$18,672	\$14,028	\$25,044	\$15,037	-5.3%	-40.0%
Other Professional and Technical Services	319	\$2,222	\$2,728	\$1,205	\$14,500	59.8%	1103.7%
Board Member Compensation	115	\$14,000	\$14,000	\$13,666	\$14,000	0.0%	2.4%
Removal of Refuse and Garbage	412	\$9,151	\$10,717	\$10,623	\$11,509	5.9%	8.3%
Dues and Fees	810	\$7,227	\$6,270	\$9,692	\$9,420	6.9%	-2.8%
Awards	875	\$3,158	\$5,047	\$8,915	\$8,702	28.8%	-2.4%
Equipment	730	\$7,365	\$5,487	\$14,334	\$8,698	4.2%	-39.3%
Telephone	531	\$14,768	\$14,115	\$7,115	\$6,320	-19.1%	-11.2%
Group Life Insurance	221	\$2,376	\$2,587	\$3,003	\$2,989	5.9%	-0.5%
Postage and Postage Machine Rental	532	\$2,796	\$1,832	\$2,711	\$2,642	-1.4%	-2.5%
Advertising	540	\$2,247	\$1,918	\$3,197	\$2,552	3.2%	-20.2%
Other Group Insurance Authorized by Statute	224	\$1,853	\$1,871	\$1,987	\$1,976	1.6%	-0.6%
Staff Services	314	\$9,994	\$13,709	\$5,306	\$1,835	-34.5%	-65.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,061	\$6,414	\$4,481	\$1,178	-33.6%	-73.7%
Bank Service Charges	871	\$25	\$700	\$721	\$720	131.7%	-0.2%
Tires and Repairs	612	\$1,926	\$556	\$93	\$620	-24.7%	566.5%
Cleaning Services	420	\$516	\$0	\$604	\$332	-10.4%	-45.0%
Improvements Other Than Buildings	715	\$183	\$183	\$146	\$198	2.0%	35.0%
Board of Education Services	318	\$2,582	\$2,082	\$0	\$131	-52.6%	NA
Official Bond Premiums	525	\$750	\$750	\$1,500	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$2,599,543</b>	<b>\$2,706,289</b>	<b>\$2,938,976</b>	<b>\$2,791,232</b>	<b>1.8%</b>	<b>-5.0%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$807,918	\$957,980	\$981,870	\$1,445,818	15.7%	47.3%
Construction Services	450	\$62,218	\$1,126,024	\$266,995	\$1,043,808	102.4%	290.9%
Buildings	720	\$1,173,500	\$1,173,000	\$1,176,000	\$786,500	-9.5%	-33.1%
Other Professional and Technical Services	319	\$99,868	\$31,826	\$61,800	\$267,009	27.9%	332.1%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Tri-County School Corp (8535)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Equipment	730	\$110,505	\$117,226	\$145,110	\$149,963	7.9%	3.3%
Non - Certified Salaries	120	\$18,042	\$15,931	\$10,735	\$14,110	-6.0%	31.4%
Operational Supplies	611	\$4,499	\$10,873	\$7,003	\$9,493	20.5%	35.6%
Professional Development	748	\$5,816	\$6,841	\$5,170	\$3,409	-12.5%	-34.1%
Other Purchased Property Services	490 - 499	\$0	\$0	\$23,347	\$2,765	NA	-88.2%
Advertising	540	\$22,611	-\$21,867	\$0	\$1,913	-46.1%	NA
Awards	875	\$3,058	\$1,500	\$1,500	\$1,100	-22.6%	-26.7%
Social Security Noncertified	211	\$1,380	\$1,219	\$821	\$1,080	-6.0%	31.5%
Public Employees Retirement Fund	214	\$352	\$529	\$590	\$553	12.0%	-6.3%
<b>Non Operational Total</b>		<b>\$2,309,768</b>	<b>\$3,421,082</b>	<b>\$2,680,942</b>	<b>\$3,727,520</b>	<b>12.7%</b>	<b>39.0%</b>
<b>Grand Total</b>		<b>\$10,827,465</b>	<b>\$12,059,090</b>	<b>\$11,124,859</b>	<b>\$12,111,046</b>	<b>2.8%</b>	<b>8.9%</b>